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## Voluntary disclosure

When a person has unlimited tax liability/is a resident in/of Sweden and has assets abroad that generates income, the person is usually obliged to report this in the income tax return under Swedish Tax Law. Incorrect information in the income tax return may consist of wrongful information or a failure to submit necessary information. The potential consequences of submitting incorrect information may include adjustment of your taxable income, tax surcharges, and criminal charges against the taxpayer.

You may avoid this by making a voluntary disclosure of your previous incorrect tax returns. This means that you on your own initiative may request a review of your previous tax returns. The information provided in the voluntary disclosure must be so complete that the Swedish Tax Agency can make a correct decision based on the information provided. If the voluntary disclosure is not on your own initiative, which means it is made after you have reason to believe that the Swedish Tax Agency has detected or will detect the incorrect information you have provided in your income tax return, the Swedish Tax Agency could levy tax surcharges or charge you for tax evasion.

The voluntary disclosure may relate to incorrect information concerning the income tax returns for previous six income years. A reported voluntary disclosure to the Swedish Tax Agency during the year 2021 can only correct previously reported incorrect information from the income year 2015 and onward.

## How to make a voluntary disclosure

Below you will find an example on how one could make a voluntary disclosure where you are guided step by step. The example is based on the assumption that you have capital assets (e.g. cash, funds or shares) on an account abroad and you have failed to include these in the previous Swedish tax returns.

You may also have unreported assets and revenues of a more complex nature. If so you are recommended to contact the Swedish Tax Agency by telephone (see information below) before you submit your voluntary disclosure. Examples of such assets and incomes include:

- Foreign pension/retirement accounts or insurances

- Rental incomes
- Capital gains on property sales
- Foreign trust or foundations
- Ownership of foreign companies which resides in low-tax countries (so-called CFC-companies).

Your request concerning the voluntary disclosure must be complete for the Swedish Tax Agency to process it. If anything in the correction is incomplete or unclear you will be contacted before the Swedish Tax Agency makes a decision. There will be a separate decision for each tax year.

## 1. Prepare the documentation

Always start by making a request to the bank that manages your assets for the documentation of your assets correction (e.g. bank statements or similar documents).

Report information concerning your earnings for calendar year 2020 (income year 2020) in your tax return for 2021. For more information concerning the tax return for 2020, please see below under the heading "Income tax return 2021".

## 2. Summarize your income, gains, costs and losses

After receiving the information from your foreign bank, you will need to make a summary of your income, gains, costs and losses from the assets abroad.

This is one way of summarizing the information. Below the table is an explanation of the different entries.

- [Summarize your revenues and expenditures, fillable pdf Pdf, 64 kB.](#)

Summarize your revenues and expenditures					
Income year	2015	2016	2017	2018	2019
<b>Income/capital gains:</b>					
Interest income					
Dividend					
Capital gains					
Standard yield tax on foreign life/capital insurance					

Periodical allowance					
Surplus from CFC					
<b>Total costs and expenses:</b>					
Interest expenses					
Capital losses					
Management costs		X	X	X	X
Foreign withholding tax					
EU withholding tax					
<b>Assets:</b>					
Year and value (SEK)					

- **Interest income** Interest income, redemption and profits from the sale of interest-bearing securities (e.g. bonds).
- **Dividend** For example from equities and/or mutual fund shares.
- **Capital gains** The majority of all capital gains come from sales of shares and mutual investment funds. Please fill in the form K4 for each year. For information on how to report capital gains and losses, contact the Swedish Tax Agency.
- **Periodical allowance** If you have used/enjoyed a benefit or received a payment from a foreign entity comparable to a Swedish family foundation, it needs to be reported and taxed as periodical allowance ("periodiskt understöd").
- **Surplus from CFC** If you were the shareholder of a low-taxed foreign entity at the end of a tax year, you need to report the surplus as passive business income.
- **Standard yield tax on foreign life/capital insurance** This information applies if you have a foreign life insurance. For more information about how to determine the return of the insurance and how to calculate the standard yield tax, please contact the Swedish Tax Agency.
- **Interest expenses** Interest expenses and losses from the sale of interest-bearing securities (e.g. bonds).
- **Capital losses** See capital gains.

- **Management costs** Fees charged by your bank to manage your assets. From 2016, management expenses for their capital assets cannot be deducted.
- **Foreign withholding taxes** Taxes paid on your foreign income may be deducted from your Swedish taxes. You should therefore always present any paid foreign withholding taxes and make a request for settlement.
- **EU withholding tax on interest income** The EU withholding taxes are deducted on interest incomes in some countries. If EU withholding taxes have been deducted you will receive an indication from your bank in your bank statement. The EU withholding taxes should be reported separately because if they are not deductible one year in the voluntary disclosure, they may be refunded to you in your tax account for that year.
- **Assets** The Swedish wealth tax was abolished from the 1st of January 2007. However, for informational purposes you are strongly encouraged to report the gross amount of your assets abroad in your voluntary disclosure for each income year.

#### Dividend tax on Swedish shares and mutual funds

If you have had any Swedish shares in your foreign account, the disburser may have made a deduction of the Swedish tax on dividend. If so, you can't make a settlement request with your voluntary request. You should instead make a claim for repayment of the Swedish tax on dividend on the official tax reclaim form "Claim for repayment" (SKV 3740). The form will be sent to the unit handling the claim. Address: Skatteverket, SE-205 30 Malmö, SWEDEN.

### 3. Write a Request of Reassessment

Finally, write a letter in which you request reassessment of your previous tax returns. Your letter should indicate:

- That it is a voluntary disclosure of previously unreported assets abroad.
- Your name, address, social security number and your telephone number.
- The income years involved. A voluntary disclosure filed in 2021 should normally be for the income years 2015–2019. Note that if the voluntary disclosure contains large amounts you should also disclose a correction concerning assets and incomes during the income years 2010–2014. This will avoid a possible notification of a fiscal registration crime, where the strict time limit is 10 years. A notification may be appropriate if the tax evasion is at least 10 Cost-Indexed Basic Amounts per year (10 Cost-Indexed Basic Amounts ("Prisbasbelopp") for the year 2014 is equal to 444 000 SEK).
- In which country you have had unreported assets and what kind of investments you had – for example, bank accounts, deposits or foreign capital/life insurance. You should also state your account number where the assets are placed, and the total value of your assets.
- In your request you should include a summary, preferably designed as above.

You should also enclose a document which shows how you came up with the amounts you report. You may for example include a K4 form and an annual summary for each current year. You do not have to submit all the information from your foreign bank, but you should have them available if the Swedish Tax Agency would ask for them.

If your assets have been managed through a foreign trust or foundation, you should include documents such as the Declaration of Trust and/or the foundation charter, and any supplementing documents of the trust or foundation (such as by-laws, letter of wishes and/or assignments if someone else has formed the

foundation on your behalf). If your assets have been managed through a CFC that has been liquidated, please provide supporting documents that shows a liquidation has occurred and how you have calculated the capital gain or loss.

If your voluntary disclosure contains estimated amounts, you should clearly state this.

The reason why the voluntary disclosure should contain all of this information is that the Swedish Tax Agency should be able to distinguish the reported return on foreign assets as you correct from other income and expenses.

Sign the voluntary disclosure. If you have an authorized representation concerning the voluntary disclosure, a signed power of attorney must also be attached to your voluntary disclosure.

#### **4. Send the voluntary disclosure to the Swedish Tax Agency**

Send the voluntary disclosure via regular mail to the Swedish Tax Agency office you belong.

#### **Interest on the tax account**

If you have been informed of a decision that there is additional tax to be paid, the tax has to be paid not later than on the due date next falling after 30 days have elapsed since the date of the decision. The due date is shown on the decision. Low interest expense is also charged from the 13th of February from the year of assessment until when the additional tax is paid.

If you receive a tax refund because of the decision from the Swedish Tax Agency, you will be credited for the interest income. The interest will be calculated daily on the current balance. The interest income is tax free and the expense interest is not deductible. A statement of account will be attached when you receive the decisions about your correction.

#### **Information for the tax returns 2021**

If you had foreign income during the calendar year of 2020, this should be included in your tax return. You should also submit relevant forms (e.g., the K4 form). Next to the box "Övriga upplysningar" ("Additional information"), check the box for "utländska tillgångar" ("foreign assets") and write whether you request settlement for foreign taxes. You may write a comment under the box "Övriga upplysningar" that you include income from assets abroad in your tax return and that you have made a voluntary disclosure for previous years.

If you have received your Final Tax Statement ("Slutskattebesked") for 2020, you should request a voluntary disclosure instead of making a supplement to your tax return.

#### **Contact us**

Taxpayers with questions or in need of more information may call for personal service at  
[+ 46 8 564 851 60](tel:+46856485160)

## Kontakta oss

[0771-567 567](tel:0771-567567)

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